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**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Final Public Hearing to Adopt the Fiscal Year 2007/08 Millage Rates and Budget

**DEPARTMENT:** Fiscal Services

**DIVISION:** Budget

**AUTHORIZED BY:** Lisa Spriggs

**CONTACT:** Lin Polk

**EXT:** 7177

**MOTION/RECOMMENDATION:**

Motion 1: Approve and authorize the Chairman to execute the Resolution fixing the millage rates as read for fiscal year 2007/08.

Motion 2: Approve and authorize the Chairman to execute the Budget Resolution for fiscal year 2007/08.

County-wide

Lisa Spriggs

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**BACKGROUND:**

Pursuant to Section 200.065, Florida Statutes, a taxing authority must hold two public hearings to adopt its final millage rates and annual budget. The public hearings are an opportunity for the public to speak before the Board of County Commissioners regarding the proposed millage rates and budget prior to the Board taking any official action.

The first public hearing to adopt a tentative budget was held on September 12, 2007. The second public hearing is being held to discuss and adopt the final millage rates and budget for fiscal year 2007/08. An advertisement of the tentative budget and notice of public hearing to adopt a final millage and budget for fiscal year 2007/08 was posted in the Orlando Sentinel on Thursday, September 20, 2007. At the final public hearing, the Board may adjust the tentative budget prior to final adoption, but in no event may the final millage rates adopted at the final public hearing exceed millage rates tentatively adopted at the first public hearing.

The attached resolution adopts the millage rates for fiscal year 2007/2008 in accordance with the requirements of the Florida Statutes. The proposed resolution adopting the budget for Fiscal Year 2007/2008 incorporates final adjustments to the tentatively adopted budget that include carryforward items from the fiscal year 2006/07 budget. Carryforward items are budgeted items or projects previously approved in the current budget that will not be completed prior to September 30, 2007 and must be rebudgeted into the new year for completion.

**STAFF RECOMMENDATION:**

Approve and authorize the Chairman to execute both the Resolution fixing the millage rates as read for fiscal year 2007/08 and the Budget Resolution for fiscal year 2007/08.

**ATTACHMENTS:**

1. CAO Letter
2. Resolution of Tax Rate 07/08
3. Appropriation Resolution 07/08

**Additionally Reviewed By:**

- ☒ Budget Review ( Lisa Spriggs )
- ☒ County Attorney Review ( Arnold Schneider )
- ☒ Revenue Review ( Lisa Spriggs )

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**COUNTY ATTORNEY'S OFFICE  
MEMORANDUM**

To: Lin Polk, Principal Analyst  
Fiscal Services Department

Cc: Fred Coulter, Financial Manager, Budgeting

From: Arnold W. Schneider, Assistant County Attorney  
Ext. 7254

Date: September 21, 2007

Subject: Proposed resolution approving the countywide millages for Tax  
Year 2007 and proposed resolution approving the budget for fiscal  
years 2007-2008.

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I have reviewed the subject resolutions. Please be advised that they are approved as to form and legality; however, I have not verified the accuracy of the budget summaries presented nor have I independently verified the various millage calculations other than comparing them to your department's worksheet totals.

Please call if you have any questions.

AWS

**Attachments:**

Resolution fixing the millages for the 2007 tax year  
Resolution approving the budget for fiscal year 2007-2008

## **R E S O L U T I O N**

THE FOLLOWING RESOLUTION FIXING THE AMOUNT AND RATE OF TAXATION FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2007 AND MAKING THE TAX LEVY FOR THE BUDGET YEAR 2007/08 FOR THE COUNTY OF SEMINOLE WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT A PUBLIC HEARING HELD ON SEPTEMBER 25, 2007.

**WHEREAS**, the total valuation on property, both real and personal in the County of Seminole, State of Florida, subject to assessment for taxation to raise revenue for the fiscal year beginning October 1, 2007, and ending September 30, 2008, as reported by the Property Appraiser, Seminole County, Florida under the Assessment Roll is \$33,481,667,589; and

**WHEREAS**, the Board of County Commissioners in accordance with Chapters 129 and 200, Florida Statutes, as amended, is required at this time to fix ad valorem tax millage for County purposes, and for special taxing units; and

**WHEREAS**, the proposed aggregate millage rate of \$5.8404 per \$1,000 valuation for Countywide purposes and special taxing units represents a 5.48% decrease from the Certified Aggregate Rolled Back Rate of \$6.1791.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Seminole County, Florida, in open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida, on the 25<sup>th</sup> day of September, 2007 as follows:

### **SECTION I: ALL COUNTY PURPOSE NON-DEBT LEVIES**

**Seminole County General County Millage:** It is hereby determined and declared that a tax of \$4.3578 per \$1,000 valuation be levied, assessed and imposed for the tax year 2007, on all taxable property in the County of Seminole on the first day of January, 2007, lying and being within the boundaries of Seminole County, for the purpose of providing general governmental services to the citizens of Seminole County inclusive of payment of salaries and fees of officers and employees, to provide for law enforcement, operating and maintaining the County road system and to properly conduct the business of the County.

The millage rate of \$4.3578 per \$1,000 valuation for all County purpose non-debt levies is 0.6411 mills below than the

millage rate of \$4.9989 for tax year 2006 and is 5.00% less than the certified rolled back millage rate of \$4.5872.

## **SECTION II: ALL COUNTY PURPOSE DEBT LEVIES**

**Natural Lands/Trails Voted Debt:** It is hereby determined and declared that a tax of \$0.1451 per \$1,000 valuation be levied, assessed and imposed for the tax year 2007 on all taxable property in the County of Seminole on the first day of January, 2007 lying and being within the boundaries of Seminole County, for the purpose of meeting the current expenses as estimated in the budget.

## **SECTION III: SPECIAL TAXING UNITS**

**A. Seminole County Fire Protection District (MSTU):** It is hereby determined and declared that a tax of \$2.3299 per \$1,000 valuation be levied, assessed and imposed for the tax year 2007 on all taxable property in the County of Seminole on the first day of January, 2007, lying within the boundaries of said Fire Protection District for the purpose of providing fire/rescue services.

The millage rate of \$2.3299 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is \$0.3035 below the millage rate of \$2.6334 imposed for Fiscal Year 2006/07 and is 3.00% less than the certified rolled back millage rate of \$2.4020.

**B. Seminole County Unincorporated Transportation District (MSTU):** It is hereby determined and declared that a tax of \$0.1068 per \$1,000 valuation be levied, assessed and imposed for the tax year 2007, on all taxable property in the County of Seminole on the first day of January, 2007, lying within the boundaries of said Transportation District for the purpose of meeting the current expenses as estimated in the budget.

The millage rate of \$0.1068 per \$1,000 valuation for the Seminole County Unincorporated Transportation District (MSTU) levy is \$0.0160 below the \$0.1228 millage rate imposed for Fiscal Year 2006/07 and is 5.00% less than the certified rolled back millage rate of \$0.1124.

**BE IT FURTHER RESOLVED** that the Property Appraiser of the County of Seminole, Florida, is hereby directed to levy and assess all the foregoing taxes as fixed and levied by the Board of County Commissioners upon the property as levied, and that he extend the taxes upon valuation of such property according to said millage as fixed and determined by the Board of County Commissioners on all property subject to taxation to the said County of Seminole, Florida, as the first day of January, 2007.

**BE IT FURTHER RESOLVED** that the Clerk of the Circuit Court of this Board, and County Auditor, be hereby directed to furnish to the Property Appraiser of the County of Seminole, Florida, full and complete copy of this Resolution.

**BE IT FURTHER RESOLVED** that the Clerk and Auditor of the County be notified of the amount to be apportioned to the different accounts out of the total taxes levied for all purposes.

**BE IT FURTHER RESOLVED** that the Tax Collector of Seminole County, Florida, is hereby instructed and directed to collect the said taxes in the same manner as other taxes are collected.

**ADOPTED** this 25<sup>th</sup> day of September, of 2007.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
MARYANNE MORSE  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

By: \_\_\_\_\_  
Carlton Henley, CHAIRMAN

Resolution - Rate of Taxation for Tax Year 2007.

## R E S O L U T I O N

THE FOLLOWING RESOLUTION MAKING  
APPROPRIATIONS FOR THE FISCAL YEAR 2007/08  
BASED ON THE BUDGET ESTIMATE OF REVENUES AND  
EXPENDITURES FOR THE COUNTY OF SEMINOLE WAS  
ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS  
OF SEMINOLE COUNTY, FLORIDA, AT A PUBLIC  
HEARING HELD ON SEPTEMBER 25, 2007.

**WHEREAS**, the Fiscal Year 2007/08 budget estimate(s) of the revenues and expenditures of the County of Seminole, its Departments, Divisions and Districts has been prepared; and

**WHEREAS**, said proposed budget estimate(s) for Fiscal Year 2007/08 has been adopted at public hearing held by the County Commission as the governing body of Seminole County.

**NOW, THEREFORE, BE IT RESOLVED** by the County Commission of Seminole County, Florida:

### SECTION I

That the Seminole County budget estimate for the Fiscal Year 2007/08, a copy of the same being annexed hereto and expressly made a part of this Resolution, showing a total of all sources of revenues of **\$1,063,959,280** and total uses of **\$1,063,959,280** all set forth in detail in said budget estimate of the following funds listed below, be and the same is hereby approved, adopted and accepted as the Seminole County budget estimate for the Fiscal Year 2007/08:

<u>FUND DESCRIPTION</u>	<u>TOTAL</u>
<b><u>GENERAL FUND</u></b>	
General Fund	\$ 271,721,049
Facilities Maintenance Fund	1,670,500
Stormwater	12,740,699
Economic Development	2,015,431
Public Safety - Systemwide Training	160,248
Libraries-Designated	227,752
Animal Control - Donations	40,000
<b>Total General Fund</b>	<b>\$ 288,575,679</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>	
Police Education Fund	\$ 253,188
Natural Land Endowment	824,950
Boating Improvement	542,204
Transportation Trust	34,515,066
Ninth-cent Fuel Tax	4,558,814
<b>Total Transportation Trust</b>	<b>39,073,880</b>
Development Review	6,158,400
Tourist Development	6,150,000
Fire Protection	67,884,053
Article V Technology Fees	1,916,063
Infrastructure Sales Tax - 1991	169,376,651
Infrastructure Sales Tax - 2001	109,624,995
<b>Total Infrastructure Sales Tax</b>	<b>279,001,646</b>
EMS Trust	426,091
Tank Inspection	228,000
Petroleum Clean Up	573,507
Community Development Block Grant	5,143,253
HOME Program Grant	3,679,745
Emergency Shelter Grants	106,251
Community Svc Block Grant	250,832
Hazardous Mitigation - Wind Grant	817,731
Disaster Preparedness	102,959
HHR - Hurricane Housing Recovery	596,347
7/05-6/08	
Public Safety Grants (State)	6,589
FRDAP Grants	200,000
Public Safety Grants (Federal)	535,255
Public Works Grants (State)	2,768,907
Community Services Federal Grants	618,994
<b>Total Grants</b>	<b>15,628,370</b>



<b>FUND DESCRIPTION</b>	<b>TOTAL</b>
SHIP - Affordable Housing 05/06	3,272,728
SHIP - Affordable Housing 06/07	5,048,643
SHIP - Affordable Housing 07/08	3,782,833
<b>Total Affordable Housing Trust</b>	<b>12,104,204</b>
Alcohol/Drug Abuse Fund	75,000
Teen Court Fund	167,434
Emergency 911 Fund	4,025,000
Arterial Transportation Impact Fee	(54,227,882)
North Collector Transportation Impact Fee Fund	3,966,521
West Collector Transportation Impact Fee Fund	(2,057,958)
East Collector Transportation Impact Fee Fund	3,622,787
South Central Collector Transportation Impact Fee	(13,854,470)
<b>Total Transportation Impact Fees</b>	<b>(62,551,002)</b>
Fire/Rescue-Impact Fee	3,443,927
Library-Impact Fee	459,856
<b>Total Development Impact Fees</b>	<b>3,903,783</b>
County Civil Mediation	185,975
Circuit Civil Mediation	220,164
Family Mediation	190,000
<b>Total Mediation Fees</b>	<b>596,139</b>
17/92 Redevelopment Fund	5,183,482
Street Lighting MSBU	2,545,700
Solid Waste MSBU	16,418,548
Municipal Svs Benefit Unit	206,795
MSBU Lake Mills	13,605
Lake Pickett MSBU	92,400
Lake Amory Aquatic MSBU	6,940
Cedar Ridge MSBU	34,355
Howell Creek MSBU	6,899
MSBU Lake Mirror Aquatic Weed	15,390
MSBU Lake Spring Aquatic Weed	38,220
<b>Total MSBU Funds</b>	<b>414,604</b>
<b>Total Special Revenue Funds</b>	<b>\$ 400,741,737</b>
<b>DEBT SERVICE FUNDS</b>	
Limited General Obligation Bonds	\$ 5,362,636
Gas Tax Revenue Bonds	1,253,299

<b>FUND DESCRIPTION</b>	<b>TOTAL</b>
Sales Tax Revenue Bonds Combined	7,175,446
<b>Total Debt Service Funds</b>	<b>\$ 13,791,381</b>
 <b>CAPITAL PROJECTS FUNDS</b>	
Infrastructure Imp/Capital Projects Fund	\$ 9,837,233
Jail Project/2005	31,944,784
Natural Lands/Trails Bond Projects	17,421,014
Courthouse Projects	3,092,866
<b>Total Capital Projects Funds</b>	<b>\$ 62,295,897</b>
 <b>ENTERPRISE FUNDS</b>	
Water And Sewer Operating	\$ 62,892,087
W/S Bond Reserves	10,302,295
Water Connection Fees	7,930,096
Sewer Connection Fees	20,718,858
Water and Sewer Bonds, Series 1999	1,496,604
Water and Sewer Bonds, Series 2006	129,617,956
<b>Total Water and Sewer Fund</b>	<b>232,957,896</b>
 Solid Waste Fund	42,213,706
Landfill Management Escrow	6,409,681
<b>Total Solid Waste Fund</b>	<b>48,623,387</b>
 <b>Total Enterprise Funds</b>	<b>\$ 281,581,283</b>
 <b>INTERNAL SERVICE FUNDS</b>	
Self Insurance Fund	\$ 16,973,303
 <b>Total FY 2007-08 BUDGET</b>	<b>1,063,959,280</b>

**SECTION II**

That all Sections or parts of Sections of all Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**ADOPTED** this 25<sup>th</sup> day of September, of 2007.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
MARYANNE MORSE  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

By: \_\_\_\_\_  
Carlton Henley, CHAIRMAN

Resolution - Budget for fiscal year 2007/08